



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

201210049

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

JUL 06 2011

SE:TEP:RA:A2

Re:

Dear

This letter is to inform you that your request for a waiver of the minimum funding standard for the Plan for the plan year ending December 31, 2007, has been denied.

In a letter dated June 2, 2011, you were informed that your request for a waiver of the minimum funding standard had been tentatively denied, and you were offered a conference of right in accordance with section 12.01 of Rev. Proc. 2011-4, 2011-1 I.R.B. 123. One of the criteria we are statutorily required to take into account when determining whether a waiver of the minimum funding standard should be approved is that it is reasonable to expect that the Plan will be continued only if the waiver is granted. Our primary reason for tentatively denying your request was information received from your authorized representative indicated that the Plan was on the verge of insolvency and that it was unlikely that granting your request for a waiver of the minimum funding standard for the Plan for the plan year ending December 31, 2007, would prevent the insolvency from occurring.

Our letter dated June 2, 2011, stated that if you did not contact us to schedule a conference by June 23, 2011 (21 days from the date of the letter), we would finalize our ruling denying your request for a waiver of the minimum funding standard for the Plan for the plan year ending December 31, 2007. As of June 30, 2011, we have not heard from you or your authorized representative. Accordingly, your request for a waiver of the minimum funding standard for the Plan for the plan year ending December 31, 2007, has been denied.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the _____
to the _____ and to your authorized
representative pursuant to a power of attorney on file in this office. If you require further
assistance concerning this matter, please contact _____.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'D. M. Ziegler', with a stylized flourish at the end.

David M. Ziegler, Manager
Employee Plans Actuarial Group 2